

CHAPTER NO. 131

SENATE BILL NO. 2295

By Kyle, Crutchfield

Substituted for: House Bill No. 2315

By McMillan

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-703(b), is amended by inserting the following language between the word "department" and the word "shall" in the first sentence:

, or owing five thousand dollars (\$5,000) or more in connection with any return, report or other document to be filed with the department under Chapter 6 of this title,


SECTION 2. Tennessee Code Annotated, Section 67-6-504, is amended by adding the following as a new sentence at the end of subsection (f):

In extenuating circumstances, the commissioner has discretionary authority to waive electronic payment and filing requirements with respect to any returns filed pursuant to this chapter.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: April 21, 2005


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 4th day of May 2005


PHIL BREDESEN, GOVERNOR